

EXHIBIT 3



聯邦企業集團

聯邦證券投資信託股份有限公司
Union Securities Investment Trust Co.,Ltd.

104 台北市南京東路二段 137 號 6 樓
6F, No.137, Nanking E Rd., Sec. 2, Taipei 104 Taiwan R.O.C.
Tel:(02)2509-1088 Fax:(02)2509-1568
<http://www.fundlife.com.tw>

Date: Jan. 22, 2007

Communication and Payment Instructions

We, Union Securities Investment Trust Co., Ltd. (hereinafter referred to as "Union SITC) acting as the investment manager for the Cathay United Bank-Union Arbitrage Strategy Fund (hereinafter referred to as "The Fund") may make investments in Fairfield Sentry Ltd. on behalf of The Fund. Cathay United Bank Limited acting as the Custodian on behalf of The Fund may handle all the payments related settlement activities and dividend collections between Fairfield Sentry Ltd. and The Fund.

For all dealing activities and communication, please contact Union SITC.

Contact Information is as follows:

Address: 6F, No. 137, Sec. 2, Nan-King E. Road, Taipei, Taiwan, R. O. C.

Contact persons: Jade Chen, Eva Yang

Telephone # : 886-2-2509-1088 ext 834, 833

Fax: 886-2-6608-5367

E-mail: jadechen@usitc.com.tw; evayang@usitc.com.tw

For all settlement activities, please contact Cathay United Bank. Contact Information is as follows:

Contact persons: Jy-Chyi Ma, Sanford Chiang

Telephone # : 886-2-2546-6767 ext3168, 3128

E-mail: majychyi@cathaybk.com.tw; sanford@cathaybk.com.tw

For deal confirmations, monthly/quarterly statements and notifications of dividend payment and trailer fee, please fax or email to Union SITC and Cathay United Bank, accordingly.

1. 886-2-6608-5367 with attention to : Union SITE – Cathay United Bank-Union USD Global Arbitrage A Fund, Dealing Room (E-mail: dealing@usitc.com.tw)
2. 886-2-2546-6755 with attention to: Jy-Chyi Ma/Sanford Chiang – for Cathay United Bank-Union Arbitrage Strategy Fund (E-mail: majychyi@cathaybk.com.tw; Sanford@cathaybk.com.tw)



聯邦企業集團

聯邦證券投資信託股份有限公司
Union Securities Investment Trust Co.,Ltd.

104 台北市南京東路二段 137 號 6 樓
6F, No 137, Nanking E Rd., Sec. 2 Taipei 104 Taiwan, R.O.C.
Tel: (02)2509-1088 Fax: (02)2509-1568
<http://www.fundlife.com.tw>

Please send the original copies and written communications to:

Union Securities Investment Trust Co., Ltd.

Address: 6F, No. 137, Sec. 2, Nan-King E. Road, Taipei, Taiwan, R. O. C.

with attention to : Cathay United Bank-Union Arbitrage Strategy Fund, Dealing Room

Furthermore, please be advised that all payments contributed to our investment account no. in your company should be remitted to the below account with Cathay United Bank.

Payment Instruction for USD:

USD Account

Receiving Bank: Cathay United Bank, Min-Chuan Branch

SWIFT Code: UWCBTWTP019

Correspondent Bank: JP MORGAN CHASE BANK, NY (Swift Code: CHASUS33)

Bank Address: No. 144, Sec. 3, Min-Chuan E. Rd., Taipei, Taiwan, ROC

A/C Name: Cathay United Bank Union Arbitrage Strategy Fund

A/C No.: Redacted 0131

Currency Code: USD

(Please dispatch SWIFT's MT103 to our receiving bank for the proceeds of sales)

Duly authorized and on behalf of

By : Cathay United Bank - Union Arbitrage Strategy Fund



Union Securities Investment Trust Co., Ltd.